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**ADULT BASIC EDUCATION  
ITEMIZATION OF LOCAL EXPENDITURES  
(Attachment to Final Fiscal Report)**

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For the Program Period Ending June 30, \_\_\_\_\_

Program number FY \_\_\_\_\_ Agency \_\_\_\_\_

List *all non-reimbursable expenditures* made by the grantee agency for *both the adult basic (ABE) and adult secondary credit (ASC) programs*. Include the percentage for prorated costs.

ITEM	PRORATED PERCENTAGE	COST

Attach additional pages if needed.

**Grand Total**      \$ \_\_\_\_\_

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## REQUIREMENTS FOR LOCAL MATCH

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In order for the state to achieve and maintain the necessary nonfederal expenditure on an equitable basis, the state agency requires each recipient of federal funds for a comprehensive program of instruction to match at the 20 percent or the previously established level.

The state educational agency has established the following policies on local match:

1. The contribution must represent an actual outlay of non-federal funds for the operation of the adult education program.
2. The expenditure must be documented, and that documentation must be kept with the fiscal records of the program for the purposes of audit.
3. The expenditure must be one which would not be made in the absence of the adult education program.
4. Any prorated cost which is at least 10 percent and is attributable to the program, such as a salary or the use of a facility, may be used as local match. It is recommended that if prorated personnel costs will be used, the contracts of those personnel specify their responsibilities in the adult education program.
5. Approved indirect costs may be used as match.

[illegible]